

App F IX 4

previous References

ml 50 15 (619)

1945 46

(ml)

File No 106-45

Serial Nos 39 40

Later References

ml 93-50 (11, 12, 24, 25, 26)
ml 93-50 (59, 60)

GENERAL AND REVENUE SECRETARIAT

Serial Nos

100

Part B for

July 46

SUBJECT

Revision of 'Mori' by-law of the
Shimoga Town Municipality

100-8 24 46

70

The S. Shimoga
Approval of the by-law as modified

Serial
No

Letter no H3 P L-270-C 14/2/41-42
dated 14-11-41 from the Deputy Commr
Shimoga Dist., requesting in the
circumstances stated sanction to
the proposal of the Shimoga Town
Municipal Council to enhance the
storage fee on cotton goods deposited
in the Bonded warehouse from
Rs 0-0-6 to 0-2-0 for Rs 100 ad valorem
- - - 1) It is stated that the
levy of storage fee in the Shimoga
Town Municipality is not authorised
by any rule or bye-law, but however
a ^{fee} sum of six pice for Rs 100/- ad valorem
on the value of goods is being levied by
practice - - -

2) It is now proposed to enhance
the storage fee from Rs 0-0-6 to 0-2-0
as goods are being deposited in the
Bonded warehouse for long periods
and some of the Wholesale merchants
have practically made this as their
go-down in view of the low fee that
is being levied

3) The required formalities
have been observed. The objection

Storage Fees in Bonded Warehouse Amoyan Town Muz

File No

of 194/

General and Revenue
Secretariat

Serial
No

petition received by the Municipal Council in response to the notification published in this behalf has also been considered by them. In their final resolution they have resolved to charge no storage fee if the goods are removed within 48 hours after deposit instead of 24 hours as published in the notification.

Flag 2

Flag 5

Flag 4

4) In these circumstances the proposal to enhance the storage fee from Rs 0.0.6 to 0.2.0 for Rs 100 and above may perhaps be sanctioned.

[In the octroo bye-laws now in force in this Municipality there is no provision to levy the fee in question and the bye-laws now proposed have to be incorporated with the existing bye-laws.]

Flag 7

As a matter of fact, the proposal is made none too soon. It is practically overdue, as the Municipality themselves say that the merchants are freely using the warehouse as a godown. The wharfage charges in the Dept sometimes run to hundreds of rupees, just to prevent the price.

10/11/41

Storage Fees in Bonded warehouse -
Shimoga Town Mktg

General and Revenue
Secretariat

File No

2896/L of 191

[App F III-2

Serial
No

order. The rate is higher for perishable articles.

6 The 48 hours limit for free storage is on a line with the rates in the Railway Dept in respect of goods.

It is not known what the practice is in other Municipalities. This will be separately referred to, and a suggestion may also be made to other Mltas to follow this practice wherever it does not obtain.

In the meantime, the Shimoga Town Mty's proposal may be sanctioned, as it is not only quite reasonable, but a desirable measure of reform also, though an approximate average accretion to income is not indicated.

8/10/12/41 7) Shimoga is a District Headquarters (Zam) Mty. The existing bylaws framed & approved by Govt in the year 1916 are old, incomplete & defective. Mention is merely made of the Bonded warehouse and no provision is made there for the actual working of the warehouse & other particulars connected with it. Further, the bylaw has no schedule.

NOTE—Contn Sheet

Revision of the octroi by-laws of Shimoga Town

C.R. 112

ML File No

of 194 /

General and Revenue
Secretariat

Serial
No

attached herewith, pending for a further
examination. The exemptions were
omitted have to be supplied hence
a draft letter may be put up regarding
the same. Shimoga to advise the Shimoga
Tamil to revise the by-laws and
have them up to date in the light of these
in force in Shimoga. The only
submit them to Govt for approval

The 27 Oct 1933

from
18/12/41

1) Submitted with a draft letter
for approval

2) For perusal before me

Law Secy
18/12/41



10) Hm
19/12/41

11) Issue
19/12/41



In by Comr, Shimoga Dist
No 5379 d 23-12-41
issues certain instructions

Sns. (ml)
26/1

Letter No 11301412/41-42 d 5-3-43 from
the Shimoga Dist. Requesting sanction to be dropped

Revision of octroi bye-laws of the Shimoga
Dist only

6552/K

7

octroi bye-laws framed by the Shimoga Dist MLC

12) As a result of the letter of 23-12-61 the revision of the octroi bye-laws of the Shimoga Dist only, the bye-laws under S 48(1)(b) of the N D Act 1933 have been framed by MLC

13) In the statement classed 'D', articles beginning from no 18 to 32 are proposed for a fresh levy, the rates of octroi for some among which viz no 18 to 21 22 29 30 31 32 are not mentioned in the Schedule II appended to the N D Act, 1933. Now, the Dist recommends, to be bracketed as coming under class VIII of the Schedule requiring specific approval of Govt

14) Items no 18 (amrhy - bags), 20 (Rubber goods), 21 (Kadapa slabs), 22 (Coffee & Tea), 29 (Wheat - stone etc), 30 (Cotton seeds), 31 (Groundnut) & 32 (Batches boxes) may be exempted from octroi duty as some of them are subjected to Govt of India Dania hut, others like wheat flour etc are articles of food like rice & pulses & others like cotton seeds & groundnut are levied in some other form eg oil seed are levied

15) As regards objection to the proposed 152, that from the Western Gauda Natch Ltd, Nandras, was duly considered by the MLC, the Dist recommends to be drafted octroi bye-laws

Sd/-
2/4

6552/1-6822/2

(6) Are the revised OSHA bylaws
now received all right? do they
provide for all the points referred to
in paras 1 to 7?

(7) Pl put up also the file relating to
being of nature in certain articles in
which themselves in which some files
were ordered to be removed from
being subjected to action

8/5/74

Subs. Refs. 16.

(8) The revised OSHA bylaws are all right
providing for all the points referred to in paras
1-7 supra

the file referred to in para 17 supra
put up herewith

18) 5- interview

20 Pl put up into the recent
case in which the proposed
action might also have action in
effect, the, sub for good & meritorious etc was approved,
as well as the original file in which it was declined
A note may also be put up in this case

19/11/74

21/ This may be referred to the
protection branch for furnishing
opinion as to whether the by-laws
proposed are in order

in a Mr KKS Pl case put up against action
bylaws of 1974 already approved for
4/2 compliance in 4/1/76

Serial
No

subd Octroi Byelaws of the Sagar & Washington Town milles are put up

92 off for forwarding of the bylaws proposed by the Sagar Town Mill in order that they be approved.

port sep. Legis Br) for
are 5/2/40

Mr. 20
H. 20
F

The draft Bye Laws are proposed to be issued under Section 48(K) of the Town Municipalities Act, 1933. This section empowers the Municipal Council to frame Octroi Bye Laws for certain purposes, but Section 61(b)(iv) of the Act is the governing provision empowering the Municipal Councils to levy octroi duties.

As it is for consideration if this provision also may be included in the preamble of the notification, as certain articles in the Schedule are proposed for fresh levy.

Articles beginning from No 1-8, and ending with 32, are not mentioned in Schedule II of the Town Municipalities Act, 1933.

Acting Dy. Commr of the Shimoga Town
Municipal Council

File No

1799/L

of 194

General and Revenue
Secretariat

Serial
No

1058/21
28) The rates for these
articles and for the ^{other} articles
are within the maximum
rates specified in Schedule
II of the Municipal Act

29) The administrative
section has to decide if any
of these articles (items 18
to 32) are to be exempted from
action for the reasons stated
at paras 13-14 of the note
supra

21
18/2/46

202
19/2/46 Reference to Section 67(b)(iv)
may be incorporated in a bye-law.
By law 7 states that when goods are
intended for immediate export they shall
be accompanied by an escort. In
answer to the question was raised that
the exporter should be made to pay
for the escort as some persons have
been permanently engaged on such
work and the municipality has to
bear the expense. This aspect is
raised for the consideration of the
administrative action

28)

Byelaw 9 makes a derogatory agent liable for
other "to the extent of his deposit" whether then
should be such a limit on his liability is
for the advice section to examine then words
could perhaps be omitted

30)

Byelaw 20 states that when for an agent to
extend the value of the article they should be sold
earlier than ^{the period} ~~what is~~ provided for in the by-law
It is better to say that in such cases they
shall be liable to be sold instead of
making it obligatory ^{on} the municipality to do
so

33)

In Schedule II exemptions relate
either to some specified items or are of a
general nature. In order to avoid
confusion it appears desirable to
indicate specific exemptions against the
item in respect of which the exemption is
given and ~~to~~ to put all general
exemptions at the bottom of the Schedule
instead of against any specific item.

36)

Items not specified in Sch II of the Act have to
be by law 33 the penalty specially provided
by part 2. The by-laws are drawn in order

Law Secy)

In Byelaws, it is desirable to change the words
'shall be liable to be sold earlier' to 'may in like
manner be sold earlier' It is advisable to introduce

6582 ✓ 6822/44

44-215

799/11.

C F 69]

Continuation Sheet

File No
Current No

of

Page

note of the 11th May

82

41

6/4/46

Asst Secy
Lg. Secy

70) Pl make the necessary changes
& submit at once for
4/4/46

no necessary

Libd with the byelaws modified as
above

10/1
6/5/46

2) The 5th for appendix to
byelaws framed by the Municipal
Committee in the year of 1945
may be added

revised

17/5/46
20

Minister for Agri)

Law

21/5/46

11/5

28/5

Law

30/5/

Some

for

30/5/46

To,

Mr D. C. Shrivastava

2-10-8-8-2-7-4-6

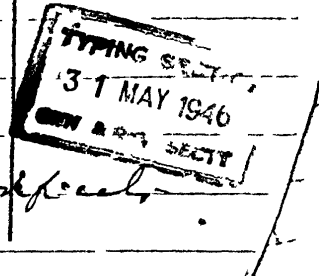
Sanctions with certain modifications
of calls for a printed copy

12/7

OFFICE OF THE M. L.
FOR AGRICULTURE

MAY 21 1946

7352



No M3 P L 270-C1412/41-42
Enc 1 file

2896/L
OFFICE OF THE DEPUTY COMMISSIONER
SHIMOGA DISTRICT

Dated Shimoga, the 14th Nov 19 41

mm KRS
FROM

M Navaneetham Naidu, Esq , B A , B L ,
~~xx SECRETARY, Shimoga, xx~~
Deputy Commissioner, Shimoga District

To

H V Narayana Rao, Esq , B A , LL B ,
Secretary to the Government of His Highness the Maharaja of Mysore,
Law Department, BANGALORE



Subject — Bonded warehouse - storage fees on goods deposited
in Shimoga Town Municipality

SIR,

In enclosing herewith a copy of letter No C 67/41 dated 28-10-41 received from the President, Town Municipal Council, Shimoga on the above subject, I have the honour to state that the Shimoga Town Municipal council resolved in their meeting held on 28-6-41 to enhance the storage fee on octroi goods deposited in the Bonded warehouse from ^{Rs 2 9} 0-0-6 to two annas for Rs 100/- advelorem A notice under section 62 of the Town Municipal Act, calling for objections if any to the proposed levy, was published in the Mysore Gazette dated 31-7-41 and copies were locally published No objections were received in time But ^{one} belated objection was received on 25-9-1941 from some of the residents of the town objecting to the enhancement of storage fee. the Municipal Council after considering the objection, in their meeting held on 26-9-41 resolved that sanction of Government may be obtained to the amendment of the byelaws proposed, with the modification that no storage fee should be chargeable if the goods are removed within 48 hours after deposit, instead of 24 hours as mentioned in the Notification

2 A copy of the resolution of the Council together with copies of the notification and the objection petition is enclosed

3 The President of the Council has recommended for the levy of the proposed storage fees

4 In the circumstances, I request that sanction of

Government

- 2 -

Government may kindly be obtained to the resolution of the
council

I have the honour to be,
Sir,
Your most obedient servant,

Shaw
15/11/41
for Deputy Commissioner,
Shimoga District

Letter No C 67 dated 28-10-1941 from the President,
Town Municipal Council, Shimoga, to the Deputy Commissioner,
Shimoga District, Shimoga

- - -

Sub -Storage fee on Goods deposited in the Bonded Ware-house

I have the honour to state that no authorised storage-fee is now being levied by this Municipal Council, but by practice a sum of six pies for Rs 100/- advalorem on the value of goods is being levied

This levy of storage-fee being very low, goods are deposited in the Bonded-ware house for long periods and some of the whole-sale merchants have practically made the Bonded Ware house as their go-down This not only causes great accumulation of goods in the Ware-House, but throws great responsibility on the Municipality for watch and ward of these goods

With a view to avert congestion of goods and augment the financial resources of the Municipal Council, a note was submitted by the Chief Officer on 24-3-41 to systematise the levy of storage fees This was placed before the Municipal Council at their meeting held on 28-6-41 when it was resolved to enhance the rate of six pies to two annas for Rs 100 advalorem A notice under section 62 of the Town Municipal Act calling for objections for the proposed levy was published in the Mysore Gazette dated 31-7-41 and copies were also locally published and they are enclosed in the file No objections were received in time but one objection petition was received on 25-9-41 and it was placed before the Council In the meeting held on 26-9-41 it was unanimously resolved that the proposed levy of storage-fee be introduced very early with the modification that no fees should be charged "for 48 hours of detention" instead of 24 hours" as originally proposed

Copies of the Gazette notifications in English and Kannada relating to the rates proposed to be levied, together with a copy

of

- 2 -

of the resolution of the Municipal Council are herewith submitted
for your kind perusal

I request that sanction of Government may kindly be obtained
to the resolution of the Municipal Council for the levy of proposed
store fees

- - -

" C o p y "

S. J. A. M. 15/11/41
for Deputy Commissioner,
Shimoga District
Muz

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE

General and Revenue Secretariat

No *L 5379/En- record*
FROM

13th Dated, Bangalore, December 1941

*The Secretary to the Government of His Highness
the Maharaja of Mysore
Law Department.*

To

The Deputy Commissioner,
Shimoga District

Sir,

With reference to your letter No M3 P L 270-C 1412/41-42 dated 14th November 1941 requesting sanction to the proposal of the -- Shimoga Town Municipal Council to enhance the storage fee on Octroi goods deposited in the Bonded Warehouse from six pies to two annas for goods of Rs.100 advalorem, I am directed to observe that the Octroi bye-laws now in force in the Shimoga Town Municipality were framed in the year 1916 long before the promulgation of the Mysore Town Municipalities Act, 1933, and they are old, incomplete and defective. Mention is merely made in these bye-laws of the Bonded Warehouse and no provision is made therein for the actual working of the Warehouse and other particulars connected with it. Further the bye-law has no schedule attached to it, providing for a table of Octroi rates and exemptions.

As these bye-laws have to be modified supplying the omissions pointed out, the said Municipal Council may be advised to take -- necessary action under the Town Municipalities Act, 1933, to revise completely the bye-laws in question and bring them up-to-date on the lines of those that are in force in Shikaripur Town Municipality with suitable local modifications and submit them in a consolidated form to Government for approval, after observing the prescribed formalities.

The records accompany

I have the honour to be,
Sir,
Your most obedient servant

[Signature]
Secretary to Government,
Law Department.
[Signature]

SUBJECT

✓

Diary No of letter replied to

General and Revenue Secretariat

()
the 193

Date of issue

22nd Decr. 41.

Signed by

Mr. G. Ramachand
Rev.

Last of enclosures

Copied by

Examined by

Section

File No

Serial No

No

5279/En. record

To

The Deputy Commr

Shimoga Dist.

Sir,

with reference to

Your letter no 113 P L 270-C/412/42

dated 14-11-41 requesting

~~the circumstances stated~~

Sanction to the proposal of

the Shimoga Town Bd to

enhance the storage fee on

active goods deposited in the

Bonded warehouse from

~~Rs 0-0-6 to Rs 0-2-0 for Rs 100~~

avalorem, I am directed

to observe that Shimoga is

a ~~sub~~ Head ~~quarter~~ the active

bye-laws now in force

in Shimoga Town the fully

were framed in the year 1916 long
before the promulgation of the Mysore
Town Municipalities Act, 1933,
and ^{they} are old, incomplete and
defective. Mention is ^{merely} made in these bye-laws
of the Bonded ~~the~~ warehouse
and no provision is made therein
for ^{the} actual working of the warehouse
and other particulars connected with it.
Further the bye-laws ^{has} ~~have~~ no schedule
attached to it, providing for a table
of octroi rates and exemptions.

As these bye-laws have
to be ^{modified} ~~revised~~ to supply the omissions pointed out
the ^{said} ~~same~~ cl may be advised to take
necessary action under the Town Muni-
cipalities Act-1933, to ^{completely} ~~revise~~ the bye-laws
in question ^{by bringing them up to date} on the lines of those that are
in force in Shivkarnikur Town theply with
suitable local modifications
and submit them in a consolidated
form to Govt- for approval, after obtaining the
prescribed ^{revised} ~~revised~~ accompanying
I have Etc-

Hm
21/9/12
Jag. Seq. to Govt-
Law Secy-

10/12/12

GOVERNMENT OF MYSORE

Telegraphic
Address

No M 3 1412/41-42
Encls

*One
To ZSC*



Sir

1303
OFFICE OF
the Deputy Commissioner,

Shimoga District,
Shimoga,

Date 19th August 1942

pl
The Secretary to the Government of
His Highness the Maharaja of Mysore,
Law Department, Bangalore

Subject - Revision of Octroi bye-laws - Shimoga town Municipality

With reference to your letter No L 5399/ dated 23rd December 1941 and subsequent reminder letter No L 1210 dated 29th July 1942 on the above subject, I have the honour to state that the President town Municipal Council, Shimoga, who was instructed in the matter of submitting the revised bye-laws, after taking action in pursuance of the instructions contained in your letter under advertance, has stated that the question of framing the draft revised bye-laws, in this respect, referred by the Municipal Council to the Bye-Law Committee is still engaging the scrutiny of the said Committee. He adds that the Chairman of the Committee has been requested to dispose off this long pending subject very early.

A copy of the Municipal President's letter No 434/42-43 dated 11th August 1942, is forwarded herewith for kind reference.

On receipt of final reply in the matter, from the Municipal President, a further communication will be made to Government.

I have the honour to be,
Sir,
your most obedient servant,

Narayan

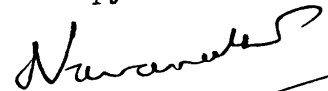
Deputy Commissioner,
Shimoga District

*Enc A
rev
9/8/42*

Letter No To 434/42-43 dated 11th August 1942 from the President, Town Municipal Council, Shimoga, to the Deputy Commissioner, Shimoga District, Shimoga

I have the honour to state that the subject regarding the approval of draft bye-laws relating to town water supply, Shimoga sent by the Sanitary Engineer, Bureau of Sanitary Engineering, Bangalore, and the matter relating to the revision of Octroi Bye-laws (the storage fee levied by the Shimoga Town Municipality) referred by the Council to the Bye-law Committee are still engaging the scrutiny of the Bye-law Committee. I have requested the Chairman of the Committee to dispose of these long pending subjects very early when an intimation will be sent to your office

"Copy



Deputy Commissioner,
Shimoga District

C F, No 45)

GOVERNMENT OF MYSORE

T. L. from
place

No
Encls

MS c 2953/41-42

two

OFFICE OF 17/4/45

the Deputy Commissioner,

Shimoga District,

S. M. C. N.

Date 14th April 1945.

To

acc
17/4/45
w

The Legal Remembrancer

& Secretary to Government,

Law Department, Bangalore

Sir

Sub - Proposal of the Shimoga Town Municipal Council
regarding - imposing General Terminal Tax
in lieu of Octroi duty
===

5748

With reference to your letter no L 8904/M 120-41
dated 24th March 42 and in continuation of this office letter of even
no dated 22nd April 43, on the above subject, I have the honour to
forward herewith for favour of reference letter no L 20/43-44 dated
26th Feb 45 (in original) received from the Municipal President,
Shimoga in the matter

The President, Municipal Council states that the
Municipal Council at its meeting held on 21-2-45, considered the
question and passed a resolution to the effect that the question of
levying the Terminal Tax may be dropped, if Government were to accord
sanction to the Revised Octroi bye-laws submitted for their sanction
Vile Resolution copy enclosed for favour of reference

I write to state that I have forwarded to Government,
the said revised bye-laws of the Shimoga Town Municipal Council,
with my recommendation to the effect that the Revised draft Octroi
bye-laws might be sanctioned in view of the fact that the Shimoga
Town Municipal Council does not wish to press the proposal to levy
Terminal tax. First reference is invited to the last para of my
letter no L 3 c 1412/41-42 dated 5th April 45 in this connection

In the circumstances, I am of opinion that the question
of levying Terminal Tax may be ordered to be dropped

I have the honour to be,
Sir,
Your most obedient servant

H. Venkataswamy
For Deputy Commissioner,
Shimoga District.

crr/2

the office of the Town Municipal Council

No C₁-20/43 4
Encls one CR copy

OFFICE OF THE PRESIDENT
TOWN MUNICIPAL COUNCIL

Shimoga, Dated 24th February, 1945.
26th

From

THE PRESIDENT
TOWN MUNICIPAL COUNCIL
SHIMOGA

To

THE DEPUTY COMMISSIONER,
SHIMOGA DIST,
SHIMOGA

13141
27 FEB 1945
M3

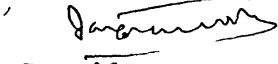
Subject - Terminal Tax in the Town Municipality
of Shimoga - Levy of -

Sir,

With reference to your D O No M3 C 2953/41-42 dated 7th instant calling for the views of the Municipal Council re levy of Terminal Tax in the Municipality in lieu of Octroi, I have the honour to state that the above subject was brought before the Municipal Council at their General Meeting held on the 21st instant and it was - resolved that the question of levying Terminal Tax in the Town may be dropped if the Government accord sanction to the rates of Octroi now proposed and to the levy of octroi duty on the additional articles mentioned in the schedule appended to the Draft Octroi Bye-laws forwarded to you in this Office No C1-20/44-45 dated 10th January 1945 for obtaining Government sanction

A copy of the resolution of the Municipal Council is enclosed for favour of reference

I have the honour to be,
Sir,
Your most obedient servant,


President,
Town Municipal Council,
Shimoga

MSP /24-2

ಶಿವ ಮೊಗ್ಗು ಬಿಡುಗಡೆ ನಲ್ Top ಹಾಕುವ
 ಒಳ್ಳೆ ಜೊತೆ ಕೂರವರಿಂದ ಕಲಪಿಸುವ H₂ e
 1-42 ಕಾರ್ಯ 72-1945 ನೇ.
 ಶಿವ ಮೊಗ್ಗು ಬಿಡುಗಡೆ

ಶಿವ ಮೊಗ್ಗು ಬಿಡುಗಡೆ

ಈಗ ಮೊಗ್ಗು ಬಿಡುಗಡೆ ನಲ್ ನವರು ಸಹಾಯಕ ಮಂಜೂರಾತಿ
 ಕಳಿಸಿರುವ ಸ್ವಲ್ಪ ಯಾವುದೇ ಮಂಜೂರಾತಿಗಾಗಿ
 ಸಂದರ್ಭದಲ್ಲಿ ಸರ್ವೆ ಈ Terminal Top ಪ್ರಶ್ನೆ ಕೆಪಿಎಸ್
 ವಿಳಾಸದಿಂದ ಈ ಮೊಗ್ಗು ಬಿಡುಗಡೆ

Sd/ A K Jayachandrarao

President,
 TOWN MUNICIPAL COMMISSION
 SHIMOGA

Extract

B. Nimmur

President,
 TOWN MUNICIPAL COMMISSION
 SHIMOGA

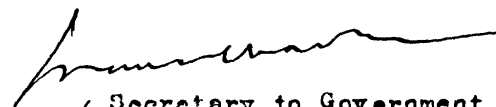
PROCEEDINGS OF THE GOVERNMENT OF HIS HIGHNESS
THE MAHARAJA OF MYSORE

R e a d -

Correspondence ending with letter No M3 C 2953/41-42 dated 14th April 1945 from the Deputy Commissioner, Shimoga District, forwarding for approval, the draft byelaws framed by the Shimoga Town Municipal Council under Section 48 (1) (A) and Section 61(b) (iv) of the Mysore Town Municipalities Act of 1933 for the levy of octroi duty on articles imported into the limits of the said Municipality

Order No 108/mul 106-45-40
Dated, Bangalore, 2nd July 1946

The byelaws are approved as modified and are appended to this order. They may be got printed and six copies thereof sent to this office for reference and record.


Secretary to Government,
Revenue Department
Tha

To

✓ The Deputy Commissioner, Shimoga District, with records.

G R S App F VI—G 2]
SUBJECT

21/5/57

1/20

Diary No of letter replied to

6822
46

General and Revenue Secretariat

()
the 194

Section

Int

File No

106-45

Serial No

40

Proceedings of the Government of
His Highness the Maharaja of Mysore

Date of issue

27

194

Signed by

1/4 GRR

Draft by the Shimoga Town
municipal council under
Section 48(1)(k) & Section
61(1)(iv) of the Mysore Town
Municipalities Act 1933
May this be printed?

- (ii) treated as a standing order?
- (iii) published in the Gazette
English Part?
- (iv) translated?
- (v) placed at the disposal of the press?
- (vi) published in the Gazette
Kannada Part?

Read— Correspondence ending
with letter no M 3 C 2953/4/4
of 14.4.1945 from the
Deputy Commr, Shimoga Dy,
forwarding for appt.
among other matters

The draft byelaws relating
to the levy of octroi
Order thereon—No
drawn on article imported
into the limits of the said
Shimoga Town Municipality
ad no L108

The byelaws are
approved as modified &
are appended to the order
may be proposed the super. taxes, sent
to the committee
received from And 20/57
Rev des to look

the Dy Shimoga Dy.
W/R

List of Enclosures

Copied by

Examined by

Approved in G.O. NO L 3259-80 ML 74-37-7 Dated 30/4/87

OCTROI BYELAWS MANDYA TO I MUNICIPALITY.

MANDYA
-6----

Byelaws relating to the levy of octroi duty on articles imported into ^{Sale} Mandya Municipality and kept in the Bonded Area house under section 48(1) of the Town Municipalities Regulation No VIII of 1933

1 The Octroi limits for the purpose of collecting octroi shall be the Municipal limits

2 No articles liable to octroi shall be brought within these limits except by one of the high roads specified below or by the Railway -

- (a) Basaral Road
- (b) Banpur Road
- (c) Bangalore Mysore Roads
- (d) Hosahalli Road.

- 1 Bangalore - Mangalore Road
- 2 Saklaspur - Archuth Road

3 All persons bringing into or receiving from beyond the octroi limits of the town any such articles or any conveyance or package containing such articles shall stop such articles, conveyance or packages at the lookads to enable the octroi officer to inspect the same ^{Person bringing such articles into the town} through routes not provided with lookads shall take them to the Central Octroi office for the said purpose

4 The Octroi posts, at which such conveyance, packages, or goods shall be liable to inspection shall be the lookads on the high roads described in para 2 above and shall also include the Central ^{Actual} ~~Central~~ Office and every person bringing dutiable goods within the town shall report the fact at the first or such posts on the route by which it comes All officers of the Octroi department not below the rank of Mutsaddi are authorised to inspect the contents of any conveyance or package under section 83 (I) of the Town Municipal Regulation

5 A table showing the octroi leviable ^{as shown in schedule no I} shall be open to the inspection of any person at the Municipal octroi office and copies shall be supplied without any charge to any person requiring the same Such tables shall also be annexed in a conspicuous place at every post ~~office~~ or office at which octroi is levied

6 When the goods have been examined at the Octroi post , a pass in duplicate for such of the goods as are liable to octroi duty shall be supplied without any charge to any person requiring the same. Such tables shall also be annexed to the pass and be furnished to the importer by the octroi post peon, on receiving such pass, the importer shall forthwith bring the taxable goods to the octroi office accompanied by a peon if necessary

7 When the goods accompanied by a pass as aforesaid are brought to the Central Octroi Office, they may be unloaded and weighed or counted by the officer in charge of the octroi office Upon ascertainment of the amount of octroi payable on the goods, the importer shall either pay the amount due and receive permit for

the removal of the goods or shall deposit the same in the Bonded warehouse, When the duty is paid as above, a permit shall be granted by the officer in charge of the octroi office, for the removal of the goods showing the quantity or the weight of the goods , the amount paid in respect thereof, and the date of payment The fact that of the receipt shall also be noted on each copy of the duplicate pass, and one copy of which shall be filled in the office and one copy returned to the Octroi post from which it was received

In ^{case} ~~case~~ the importer wishes to re-export the goods at once ~~he shall do so only after obtaining a free export pass and subjecting the goods to the escort of an octroi subordinate~~ ~~rate~~

8 With a view to the appraisement of the value of the goods, when the tax is assessed on value, the importer may be called upon to produce the invoice of the goods for the inspection of the officer ^{in charge of the Octroi Office} Should he fail or refuse to produce the invoice the value of the goods shall be assessed by the ^{U P or the Supervising Member} Chief Officer at current rates and octroi levied accordingly

Explanation - When the appraisement of the value of goods is made on the basis of the invoice, the value shall include all expenses such as packing charges freight charges, cart hire charges etc less trade discount shown in the invoice

BONDED WAREHOUSE

9. The Municipal Council shall provide a Bonded warehouse for the custody of goods which may be deposited under Bye-law No 7 (vide supra)

10 The Bonded warehouse shall be open for the transactions of businesses from 8 a.m to 11 a.m and from 3 p.m to 5 p.m daily except on Sundays and holidays authorised by the President Arrangements shall, however, be made by the Officer in charge of the main octroi lockad for dealing with perishable articles as betel leaves, on such days

11 Any importer depositing goods in the Bonded Warehouse shall unless the officer in charge of the Octroi Office has previously by weighing counting or appraising ascertained the amount of octroi payable thereon give a declaration in the form appended (schedule II) of the description, weight, quantity, and if necessary of the value of such goods

12 A receipt ~~xxxxxxxxxx~~ if the form appended (Schedule III) shall be given by the officer in charge of the Octroi Office for all goods deposited in the Bonded Warehouse and a register of all such goods shall be maintained It is the duty of a depositor to obtain a receipt for articles deposited by him and the Octroi Department is not responsible for any goods left at the premises and not covered by a receipt

13 The receipt given by the Octroi Department for depositing goods should be returned before taking delivery of the articles to which it refers Otherwise the officer in charge of the octroi office may refuse to deliver the article

14 If the depositor does not himself take delivery of the articles deposited in the octroi office he must endorse on the receipt a request for delivery to the person to whom he wishes it to be made and if the receipt is not produced the delivery of the goods may at the discretion of the officer in charge of the Octroi office be withheld until the person entitled in his opinion to receive the same has given an indemnity to the satisfaction of the Officer in charge of the Octroi Office

15 Any person who has deposited goods in the Bonded Warehouse may break bulk or change the packing thereof on application to the officer in charge of the Warehouse, or may on paying full duty thereon import such goods into the town covered by a permit or may export such goods free, covered by an export pass, subject to the escort of an octroi subordinate provided that new packages covered by such passes, shall if possible and before they are taken from the warehouse, be stamped by the officer in charge so as to show that they are under bond

The export pass shall be in triplicate, the original being retained by the officer in charge of the warehouse, and the duplicate and triplicate delivered. For every export pass granted under this rule or rule 7 a fee of one anna shall be charged

16 No goods shall be allowed to leave the Bonded Warehouse until storage fees have been paid thereon under the following rules

(1) Goods shall be allowed to remain 24 hours free of charge

(2) After that period rates as in the following schedule shall be charged for seven days

<u>Name of the article</u>	<u>Rate</u>	<u>Remarks</u>
Tobacco per maund of 24 lbs or portion thereof	-/-/6	a day
Piecegoods per bale, bundle, or case	-/-/6	a day
Sugar jaggery, ghee butter for 400 lbs or fractions of 400 lbs	-/-/6	- do -
Betel leaves per 1,000	-/-/3	- do -
Green coconuts per ~~1000~~ 100	-/-/3	- do -
Dry -do-	-/-/3	- do -
Kerosene Oil tins	-/-/1	1 do)-

(3) Double these rates shall be charged after 7 days provided that the President may in his discretion allow a reduction in or exemption from such penal rates

(4) The date of admission and removal of goods shall reckon as one day and Sundays and close holidays shall not be taken into account in reckoning the date from which fees under each class shall be payable. When delay is caused by the inability of the officer of the warehouse to examine and pass the ^{goods} ~~goods~~ such delay shall not be reckoned

17. All perishable commodities remaining uncleared or ^{un-claimed} ~~unclaimed~~ after 48 hours shall be sold by public auction by the ^{vice president} ~~Chief Officer~~ or ^{Chief Officer} ~~Chief Officer~~ to the highest bidder at the Bonded warehouse. All other goods remaining uncleared or unclaimed for a longer period than 2 months shall be sold in like manner provided that before selling such goods notice of the fact shall ^{be} ~~be~~ posted for seven days at the Bonded Warehouse and at the Municipal Octroi ~~XXXX~~ office and provided that goods shall be sold earlier than when the storage fees are likely to exceed their value.

18 When any goods are sold under Bye Law I7 of the sale proceeds shall be credited to the Municipal Funds in payment of duty and storage fees due in respect thereof, provided that if the amount realised by the sale exceeds the amount so due the balance shall be kept in deposit for one year and any claims for such balance received during that time ^{shall be duly considered by the President at the expiry of} ~~one year or after~~ all claims received during that period have been duly disposed off, the balance shall be credited to Municipal funds. No claims shall be admitted after the said period of one year.

19 The Council shall not be responsible for any damage that may be caused to goods deposited in the Bonded Warehouse, while such goods are being passed into or out of the warehouse or while they remain therein unless such damage is proved to have been caused by the wilful neglect of the warehouse keeper or other person charged with the safe custody of the goods.

Refunds

20 On all articles on which octroi duty has been paid and which are subsequently exported beyond octroi limits, refunds shall be granted at the rates originally charged at the time of import provided that no refund shall be granted unless such goods are exported within 24 hours from the date on which octroi was levied.

21 Any person claiming refund under the above rule shall produce ~~the~~ the goods to be exported at the Octroi ~~XXXX~~ Office together with the original receipt for octroi duty paid thereon and an application for refund prepared in triplicate in such form and showing such particulars as the President may from time to time prescribe.

The octroi office shall also cancel the seal, if any, already affixed in token of payment of octroi

22. The officer in charge of the octroi office on being satisfied as to the identity of the goods produced with those ~~shown~~ for which receipt has been granted or the validity or the claim shall endorse the three parts of the application with an export pass and keeping one part in the office shall deliver the other parts to the applicant, who shall deliver one copy in the octroi bookad through which he passes outside the limits of the Municipality

23 All goods exported under such pass and also all goods export~~ed~~ under free export pass under bye-law 7 and 15 shall be produced as being covered by the duplicate pass corresponding with the entries in the pass presented with them

24 The Octroisub-ordinate in charge of the station ofexit will satisfy himself that the goods produced as being covered by the duplicate pass correspond with the entries in the pass presented with them

25 If the goods are being exported otherwise than by rail and if the consignment appears to be duly covered by the pass, he shall retain the duplicate pass and return the triplicate pass to the exporter or his agent after due endorsement of the particulars specified in such form as may be prescribed by the President Otherwise he shall retain both the duplicate and triplicate pass~~es~~ and shall report the circumstances forthwith for the orders

of his immediate superior, If the goods are being exported under refund pass he shall in either case allow the consignment to proceed If the goods are under a free export pass and do not appear to agree with the particulars given therein they shall be detained until the orders of his superior are received

26 In all cases in which refund is claimed the triplicate pass duly endorsed as provided by byelaw 25 must be produced at the Central Octroi Office by the person seeking the refund ~~if the goods are not covered by the pass~~ and if after due check the officer in charge of the octroi office is satisfied that a ~~refund~~

of octroi cover a by even, so is due, payable, he shall refund the amount after obtaining the orders of the Chief Officer

27 Importers of dutiable ~~goods~~ articles shall, if called upon by a requisition in writing signed by the President Or Vicepresident or Chief Officer within three months of such import, account for the articles received by them by producing either a permit obtained in token of payment of octroi ~~tax~~ duty or an exportpass in proof of having exported in whole or part of the articles so received or otherwise Any breach of this below will render the

importer liable to punishment with a fine extending to ten times the value of octroi on such goods or to Rs. 25/- whichever may be less and payment of the octroi duty on the article unaccounted for

28 Any infringement of the ~~the~~ above byelaws shall be punishable under Sections 84 and 85 of the Mysore Town Municipalities Regulation VIII of 1933

S. M. Madhavarao
President

For name change
For key to Govt
of S. C. Dept

SCHEDULE I.

Serial No.	Name of tax	Classes of property liable	Amount at which or rate at which classes liable	Exemption	Time at which payable
V	Octroi	Articles mentioned in column 4			
		1 Cocanuts fresh	Rs 2 P 1 each		
		2 Cocanuts dry	0 8 0 per maund of 960 tolas		
		3 Betel leaves	0 0 1 per 100		
		4 Jaggery	0 2 0 per maund of 960 tolas		
		~~5 Butter~~	~~0 8 0~~ - do -	-do-	
		~~6 Sugar including sugar candy~~	~~0 2 0~~ - do -	-do-	
		~~7~~	~~0 4 0~~ - do -	-do-	
		~~8~~	~~0 1 0~~ each		
		~~9~~	~~0 2 0~~ per tin		
		10 Oil seeds	0 2 0 per 100 srs		
		11 Tobacco	.1 0 0 per maund		
		12 Cigarettes	0 2 0 per 1000		
		13 Beedies	0 0 6 per 1000		
		14 Other oils	0 2 0 per maund of 960 tolas weight		
		15 Cloth including piece-goods or textile fabrics not stitched	0 0 5 per Re worth		
		16	0 4 0 per maund		
		17	0 1 6 per lb		
		18	0 0 6 do		
		19	0 0 6 per packet		

From 8 A M to 12 noon and again from 2 P M to 6 P M

SCHEDULE No II

(See Byelaw No II)

To, The Officer in charge of the octroi office Town Please receive the undermentioned goods and deposit them in the Bonded Warehouse

Name of depositor	Description of articles deposited	Number of packages or bales etc ,	Distinguishing marks if any	Weight Mds Seers	Quantity	Value Rs a p	Remarks
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I do hereby certify that I have satisfied myself that the ~~entries~~ entries as made by me above are ~~are~~ correct and that I am fully aware of the provisions of the byelaws Nos 12 to 16 20 and 21 relating to the deposit

Witness

Signature

Address

Signature of Depositor

Address.

SCHEDULE No III
(See Byelaw No.12)

Octroi office,
Town

Received for deposit the undermentioned goods from Town

Receipt No	Consignment No	Goods deposited Note No	Name of article	Description	Number of articles	Remarks
	Date.					

Manager Town

Goods keeper
Octroi officer Latea 19